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**Introduced by Senator Scott**

February 14, 2001

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An act to amend Section 1603 of the Revenue and Taxation Code, relating to taxation.

## LEGISLATIVE COUNSEL'S DIGEST

SB 219, as introduced, Scott. Property tax assessment appeals: deadlines.

Existing property tax law generally requires an application for a reduction in the assessment of locally assessed property to be filed within the time period from July 2 to September 15, inclusive.

This bill would, in the case of an assessee that is not notified in writing of the assessed value of the assessee's property before July 1, extend the application filing period to November 30.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 1603 of the Revenue and Taxation Code  
2 is amended to read:  
3 1603. (a) A reduction in an assessment on the local roll shall  
4 not be made unless the party affected or his or her agent makes and  
5 files with the county board a verified, written application showing  
6 the facts claimed to require the reduction and the applicant's  
7 opinion of the full value of the property. The form for the  
8 application shall be prescribed by the State Board of Equalization.  
9 (b) (1) The application shall be filed within the time period  
10 from July 2 to September 15, inclusive. An application that is



1 mailed and postmarked September 15 or earlier within that period  
2 shall be deemed to have been filed within the time period  
3 beginning July 2 and continuing through and including September  
4 15.

5 (2) If September 15 falls on Saturday, Sunday, or a legal  
6 holiday, an application that is mailed and postmarked on the next  
7 business day shall be deemed to have been filed within “the time  
8 period beginning July 2 and continuing through and including  
9 September 15.” If on the dates specified in this paragraph, the  
10 county’s offices are closed for business prior to 5 p.m. or for that  
11 entire day, that day shall be considered a legal holiday for purposes  
12 of this section.

13 (3) If the taxpayer does not receive the notice of assessment  
14 described in Section 619 at least 15 calendar days prior to the  
15 deadline to file the application described in this subdivision, the  
16 party affected, or his or her agent, may file an application within  
17 60 days of receipt of the notice of assessment or within 60 days of  
18 the mailing of the tax bill, whichever is earlier, along with an  
19 affidavit declaring under penalty of perjury that the notice was not  
20 timely received.

21 *(c) Notwithstanding subdivision (b), if the county assessor does*  
22 *not, before July 1, provide written notification to an assessee of*  
23 *real property on the local secured roll of the assessed value of the*  
24 *assessee’s real property as it shall appear, or does appear, on the*  
25 *completed local roll, including any annual increase in assessed*  
26 *value caused solely by an increase in the valuation of property that*  
27 *reflects the inflation rate, not to exceed 2 percent, pursuant to*  
28 *subdivision (b) of Section 2 of Article XIII A of the California*  
29 *Constitution, the filing date specified in subdivision (b) of this*  
30 *section shall be extended to November 30. If November 30 falls on*  
31 *Saturday, Sunday, or a legal holiday, an application that is mailed*  
32 *and postmarked on the next business day shall be deemed to have*  
33 *been filed within “the time period beginning July 2 and continuing*  
34 *through and including November 30.” If, on the dates specified in*  
35 *this paragraph, the county’s offices are closed for business prior*  
36 *to 5 p.m. or for that entire day, that day shall be considered a legal*  
37 *holiday for purposes of this section.*

38 ~~(e)~~

39 (d) However, the application may be filed within 12 months  
40 following the month in which the assessee is notified of the



1 assessment, if the party affected or his or her agent and the assessor  
2 stipulate that there is an error in the assessment as the result of the  
3 exercise of the assessor's judgment in determining the full cash  
4 value of the property and a written stipulation as to the full cash  
5 value and assessed value is filed in accordance with Section 1607.

6 ~~(d)~~—

7 (e) Upon the recommendation of the assessor and the clerk of  
8 the county board of equalization, the board of supervisors may  
9 adopt a resolution providing that an application may be filed  
10 within 60 days of the mailing of the notice of the assessor's  
11 response to a request for reassessment pursuant to paragraph (2)  
12 of subdivision (a) of Section 51, if all of the following conditions  
13 are met:

14 (1) The request for reassessment was submitted in writing to  
15 the assessor in the form prescribed by the State Board of  
16 Equalization and includes all information that is prescribed by the  
17 State Board of Equalization.

18 (2) The request for reassessment was made on or before the  
19 immediately preceding March 15.

20 (3) The assessor's response to the request for reassessment was  
21 mailed on or after September 1 of the calendar year in which the  
22 request for reassessment was made.

23 (4) The assessor did not reduce the assessment in question in  
24 the full amount as requested.

25 (5) The application for changed assessment is filed on or before  
26 December 31 of the year in which the request for reassessment was  
27 filed.

28 (6) The application for reduction in assessment is accompanied  
29 by a copy of the assessor's response to the request for  
30 reassessment.

31 ~~(e)~~—

32 (f) In the form provided for making application pursuant to this  
33 section, there shall be a notice that written findings of facts of the  
34 local equalization hearing will be available upon written request  
35 at the requester's expense and, if not so requested, the right to those  
36 written findings is waived. The form shall provide appropriate  
37 space for the applicant to request written findings of facts as  
38 provided by Section 1611.5.

39 ~~(f)~~—

1 (g) The form provided for making an application pursuant to  
2 this section shall contain the following language in the signature  
3 block:

4 I certify (or declare) under penalty of perjury under the laws of  
5 the State of California that the foregoing and all information  
6 hereon, including any accompanying statements or documents, is  
7 true, correct, and complete to the best of my knowledge and belief  
8 and that I am (1) the owner of the property or the person affected  
9 (i.e., a person having a direct economic interest in the payment of  
10 the taxes on that property -- “The Applicant,” (2) an agent  
11 authorized by the applicant under Item 2 of this application, or (3)  
12 an attorney licensed to practice law in the State of California, State  
13 Bar No. \_\_\_\_\_, who has been retained by the applicant and has been  
14 authorized by that person to file this application.

